

0000157189

## BEFORE THE ARIZONA CORPORATION COMMISSION

**COMMISSIONERS**

BOB STUMP - Chairman  
GARY PIERCE  
BRENDA BURNS  
BOB BURNS  
SUSAN BITTER SMITH

ORIGINAL

RECEIVED  
AZ CORP COMMISSION  
DOCKET CONTROL

2014 OCT 30 PM 1 07

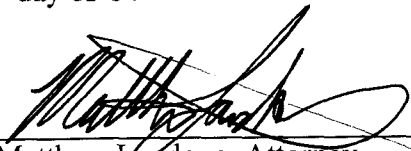
IN THE MATTER OF THE APPLICATION OF  
NACO WATER COMPANY, LLC FOR A  
PERMANENT INCREASE TO ITS WATER  
RATES.

DOCKET NO. W-02860A-13-0399

STAFF'S RESPONSE TO PROCEDURAL  
ORDER DATED OCTOBER 29, 2014

Pursuant to Administrative Law Judge Rodda's October 29, 2014 Procedural Order, attached are Staff's Recommended Accumulated Depreciation Balances. A thumb drive is also being provided to Judge Rodda containing billing determinants/bill counts utilized to formulate rate designs.

RESPECTFULLY SUBMITTED this 30<sup>th</sup> day of October 2014.

  
Matthew Laudone, Attorney  
Bridget A. Humphrey, Attorney  
Legal Division  
Arizona Corporation Commission  
1200 West Washington Street  
Phoenix, Arizona 85007  
(602) 542-3402

Original and thirteen (13) copies  
of the foregoing filed this  
30<sup>th</sup> day of October 2014 with:

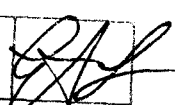
Docket Control  
Arizona Corporation Commission  
1200 West Washington Street  
Phoenix, Arizona 85007

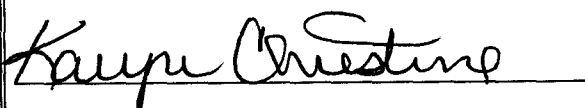
Copy of the foregoing emailed/mailed  
this 30<sup>th</sup> day of October 2014 to:

Steve Wene  
Moyes Sellers & Hendricks Ltd.  
1850 North Central Avenue, Suite 1100  
Phoenix, Arizona 85004  
[swene@law-msh.com](mailto:swene@law-msh.com)

Arizona Corporation Commission  
DOCKETED

OCT 30 2014

DOCKETED BY 



Line No.	NAQC Account No.	Description	Allowed Deprec. Rate to 4/2007		12/31/2006						12/31/2005	
			Deprec. Rate	Allowed Rate	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Adjusted Plant Retirements	Depreciation Calculated	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	198	-
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	4,345	-
4	304	Structures & Improvements	5.00%	3.33%	-	-	-	-	-	298	5,918	1,984
5	305	Collecting & Impounding Reservoirs	5.00%	2.50%	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	5.00%	2.50%	-	-	-	-	-	-	-	-
7	307	Wells & Springs	5.00%	3.33%	-	-	-	-	-	3,733	74,664	29,331
8	308	Infiltration Galleries and Tunnels	5.00%	6.67%	-	-	-	-	-	-	-	-
9	309	Supply Mains	5.00%	2.00%	-	-	-	-	-	-	-	-
10	310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
11	311	Electric Pumping Equipment	5.00%	12.50%	15,649	-	15,649	-	-	7,019	148,208	63,099
12	320	Water Treatment Equipment	5.00%	3.33%	-	-	-	-	-	91	1,824	824
13	320.1	Water Treatment Plant	5.00%	3.33%	-	-	-	-	-	-	-	-
14	320.2	Solution Chemical Feeders	5.00%	20.00%	-	-	-	-	-	-	-	-
15	330	Distribution Reservoirs & Standpipes	5.00%	2.22%	-	-	-	-	-	6,771	135,414	50,490
16	330.1	Storage Tanks	5.00%	2.22%	-	-	-	-	-	-	-	-
17	330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	-	-
18	331	Transmission & Distribution Mains	5.00%	2.00%	-	-	-	-	-	-	-	-
19	333	Services	5.00%	3.33%	-	-	-	-	-	25,659	513,185	157,799
20	334	Meters	5.00%	8.33%	691	-	691	-	-	1,898	37,950	16,469
21	335	Hydrants	5.00%	2.00%	-	-	-	-	-	1,420	28,751	18,455
22	336	Backflow Prevention Devices	5.00%	6.67%	-	-	-	-	-	1,736	34,717	10,933
23	339	Other Plant & Misc Equipment	5.00%	6.67%	-	-	-	-	-	-	-	-
24	340	Office Furniture & Equipment	5.00%	6.67%	-	-	-	-	-	145	9,202	9,202
25	340.1	Computers & Software	5.00%	20.00%	-	-	-	-	-	-	-	-
26	341	Transportation Equipment	5.00%	20.00%	-	-	-	-	-	-	-	-
27	342	Stores Equipment	5.00%	4.00%	-	-	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	5.00%	-	-	-	-	-	6	128	58
29	344	Laboratory Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-
30	345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
31	346	Communication Equipment	5.00%	10.00%	-	-	-	-	-	-	2,818	2,818
32	347	Miscellaneous Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-
33	348	Other Tangible Plant	5.00%	10.00%	-	-	-	-	-	-	-	-
34												
35												
36		TOTALS			980,982	16,340	16,340	-	16,340	48,774	997,322	361,462



NAQUC			Allowed Deprec.		12/31/2008							
Line No.	Account No.	Description	Rate to 4/2007	Depre Rate	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Adjusted Plant Retirements	Depreciation Calculated	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	198	-
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	4,345	-
4	304	Structures & Improvements	5.00%	3.33%	-	-	-	-	-	197	5,918	2,403
5	305	Collecting & Impounding Reservoirs	5.00%	2.50%	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	5.00%	2.50%	-	-	-	-	-	-	-	-
7	307	Wells & Springs	5.00%	3.33%	17,438	-	17,438	-	-	2,777	92,102	34,906
8	308	Infiltration Galleries and Tunnels	5.00%	6.67%	-	-	-	-	-	-	-	-
9	309	Supply Mains	5.00%	2.00%	-	-	-	-	-	-	-	-
10	310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-
11	311	Electric Pumping Equipment	5.00%	12.50%	10,874	-	10,874	-	-	19,412	160,730	98,345
12	320	Water Treatment Equipment	5.00%	3.33%	-	-	-	-	-	-	-	-
13	320.1	Water Treatment Plant	5.00%	3.33%	-	-	-	-	-	61	1,824	953
14	320.2	Solution Chemical Feeders	5.00%	20.00%	-	-	-	-	-	-	-	-
15	330	Distribution Reservoirs & Standpipes	5.00%	2.22%	709	(709)	-	-	-	3,006	135,414	57,443
16	330.1	Storage Tanks	5.00%	2.22%	-	-	-	-	-	-	-	-
17	330.2	Pressure Tanks	5.00%	5.00%	709	-	709	-	-	18	709	18
18	331	Transmission & Distribution Mains	5.00%	2.00%	49,747	-	49,747	-	-	10,761	562,932	182,673
19	333	Services	5.00%	3.33%	956	-	956	-	-	1,310	39,830	19,218
20	334	Meters	5.00%	8.33%	844	-	844	-	-	2,500	30,435	23,142
21	335	Hydrants	5.00%	2.00%	-	-	-	-	-	694	34,717	12,582
22	336	Backflow Prevention Devices	5.00%	6.67%	-	-	-	-	-	-	-	-
23	339	Other Plant & Misc Equipment	5.00%	6.67%	-	-	-	-	-	-	9,202	9,202
24	340	Office Furniture & Equipment	5.00%	6.67%	-	-	-	-	-	-	-	-
25	340.1	Computers & Software	5.00%	20.00%	-	-	-	-	-	-	-	-
26	341	Transportation Equipment	5.00%	20.00%	20,298	-	20,298	-	-	2,030	20,298	2,030
27	342	Stores Equipment	5.00%	4.00%	-	-	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	5.00%	-	-	-	-	-	6	128	71
29	344	Laboratory Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-
30	345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	2,818	2,818
31	346	Communication Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-
32	347	Miscellaneous Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-
33	348	Other Tangible Plant	5.00%	10.00%	-	-	-	-	-	-	-	-
35												
36		TOTALS			101,575	(709)	100,866	-	-	42,772	1,101,600	445,805

NAQC			Allowed		12/31/2009								
Line	Account	Description	Deprec. Rate	Allowed Depre	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Depreciation Calculated	Plant Balance	Accum. Deprec.
No.	No.		to 4/2007	Rate									
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	198	-
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	4,345	-
4	304	Structures & Improvements	5.00%	3.33%	-	-	-	-	-	-	197	5,918	2,600
5	305	Collecting & Impounding Reservoirs	5.00%	2.50%	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	5.00%	2.50%	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	5.00%	3.33%	575	38,164	38,739	-	-	-	3,712	130,841	38,618
8	308	Infiltration Galleries and Tunnels	5.00%	6.67%	-	-	-	-	-	-	-	-	-
9	309	Supply Mains	5.00%	2.00%	-	-	-	-	-	-	-	-	-
10	310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-	-
11	311	Electric Pumping Equipment	5.00%	12.50%	28,959	-	28,959	-	-	-	21,901	189,689	120,247
12	320	Water Treatment Equipment	5.00%	3.33%	-	-	-	-	-	-	-	-	-
13	320.1	Water Treatment Plant	5.00%	3.33%	-	-	-	-	-	-	61	1,824	1,014
14	320.2	Solution Chemical Feeders	5.00%	20.00%	-	-	-	-	-	-	-	-	-
15	330	Distribution Reservoirs & Standpipes	5.00%	2.22%	-	-	-	-	-	-	3,006	135,414	60,449
16	330.1	Storage Tanks	5.00%	2.22%	-	-	-	-	-	-	-	-	-
17	330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	35	709	53
18	331	Transmission & Distribution Mains	5.00%	2.00%	308,029	343,313	651,342	-	-	-	17,772	1,214,274	200,445
19	333	Services	5.00%	3.33%	98,336	225,051	323,387	-	-	-	6,711	363,217	25,929
20	334	Meters	5.00%	8.33%	13,917	37,100	51,017	-	-	-	4,660	81,452	27,803
21	335	Hydrants	5.00%	2.00%	-	-	-	-	-	-	694	34,717	13,276
22	336	Backflow Prevention Devices	5.00%	6.67%	-	-	-	-	-	-	-	-	-
23	339	Other Plant & Misc Equipment	5.00%	6.67%	-	-	-	-	-	-	-	-	-
24	340	Office Furniture & Equipment	5.00%	6.67%	-	-	-	-	-	-	-	9,202	9,202
25	340.1	Computers & Software	5.00%	20.00%	-	-	-	-	-	-	-	-	-
26	341	Transportation Equipment	5.00%	20.00%	-	-	-	-	-	-	4,060	20,298	6,089
27	342	Stores Equipment	5.00%	4.00%	-	-	-	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	5.00%	-	-	-	-	-	-	6	128	78
29	344	Laboratory Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-	-
30	345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-	-
31	346	Communication Equipment	5.00%	10.00%	-	-	-	-	-	-	-	2,818	2,818
32	347	Miscellaneous Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-	-
33	348	Other Tangible Plant	5.00%	10.00%	-	-	-	-	-	-	-	-	-
35													
36		TOTALS			449,816	643,628	1,093,444	1,093,444	-	-	62,816	2,195,044	508,621

NAQC			Allowed		12/31/2010								
Line	Account		Deprec.	Rate	Plant	Adjusted	Plant	Retirements	Retirement	Adjusted	Depreciation	Plant	Accum.
No.	No.	Description	to 4/2007	Rate	Additions (Per Books)	Plant Adjustments	Plant Additions	(Per Books)	Adjustments	Plant Retirements	Calculated	Balance	Deprec.
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	198	-
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	4,345	-
4	304	Structures & Improvements	5.00%	3.33%	-	-	-	-	-	-	197	5,918	2,797
5	305	Collecting & Impounding Reservoirs	5.00%	5.00%	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	5.00%	2.50%	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	5.00%	3.33%	1,662	-	1,662	-	-	-	4,385	132,503	43,003
8	308	Infiltration Galleries and Tunnels	5.00%	6.67%	-	-	-	-	-	-	-	-	-
9	309	Supply Mains	5.00%	2.00%	-	-	-	-	-	-	-	-	-
10	310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-	-
11	311	Electric Pumping Equipment	5.00%	12.50%	799	-	799	-	-	-	23,761	190,488	144,008
12	320	Water Treatment Equipment	5.00%	3.33%	-	-	-	-	-	-	61	1,824	1,075
13	320.1	Water Treatment Plant	5.00%	3.33%	-	-	-	-	-	-	-	-	-
14	320.2	Solution Chemical Feeders	5.00%	20.00%	-	-	-	-	-	-	-	-	-
15	330	Distribution Reservoirs & Standpipes	5.00%	2.22%	-	-	-	-	-	-	3,006	135,414	63,456
16	330.1	Storage Tanks	5.00%	5.00%	-	-	-	-	-	-	-	-	-
17	330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	35	709	89
18	331	Transmission & Distribution Mains	5.00%	2.00%	900	-	900	-	-	-	24,294	1,215,174	224,740
19	333	Services	5.00%	3.33%	-	-	-	-	-	-	12,095	363,217	38,024
20	334	Meters	5.00%	8.33%	246	-	246	-	-	-	6,795	81,698	34,598
21	335	Hydrants	5.00%	2.00%	-	-	-	-	-	-	694	34,717	13,971
22	336	Backflow Prevention Devices	5.00%	6.67%	-	-	-	-	-	-	-	-	-
23	339	Other Plant & Misc Equipment	5.00%	6.67%	-	-	-	-	-	-	-	9,202	9,202
24	340	Office Furniture & Equipment	5.00%	6.67%	-	-	-	-	-	-	-	-	-
25	340.1	Computers & Software	5.00%	20.00%	-	-	-	-	-	-	4,060	20,298	10,149
26	341	Transportation Equipment	5.00%	20.00%	-	-	-	-	-	-	-	-	-
27	342	Stores Equipment	5.00%	4.00%	-	-	-	-	-	-	6	128	84
28	343	Tools, Shop & Garage Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-	-
29	344	Laboratory Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-	-
30	345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-	2,818	2,818
31	346	Communication Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-	-
32	347	Miscellaneous Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-	-
33	348	Other Tangible Plant	5.00%	10.00%	-	-	-	-	-	-	-	-	-
34					-	-	-	-	-	-	-	-	-
35					-	-	-	-	-	-	-	-	-
36		TOTALS			3,607	-	3,607	-	-	-	79,390	2,198,651	588,011

NAQUC			Allowed Deprec.		12/31/2011								
Line No.	Account No.	Description	Rate to 4/2007	Allowed Depre Rate	Plant Additions Per Books	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Depreciation Calculated	Plant Balance	Accum. Deprec.
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	198	-
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	4,345	-
4	304	Structures & Improvements	5.00%	3.33%	-	-	-	-	-	-	197	5,918	2,994
5	305	Collecting & Impounding Reservoirs	5.00%	5.00%	-	-	2.50%	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	5.00%	2.50%	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	5.00%	3.33%	1,337	-	1,337	-	-	-	4,435	133,840	47,437
8	308	Infiltration Galleries and Tunnels	5.00%	6.67%	-	-	-	-	-	-	-	-	-
9	309	Supply Mains	5.00%	2.00%	-	-	-	-	-	-	-	-	-
10	310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-	-
11	311	Electric Pumping Equipment	5.00%	12.50%	5,247	-	5,247	-	-	-	13,626	195,735	157,634
12	320	Water Treatment Equipment	5.00%	3.33%	-	-	-	-	-	-	-	-	-
13	320.1	Water Treatment Plant	5.00%	3.33%	-	-	-	-	-	-	61	1,824	1,136
14	320.2	Solution Chemical Feeders	5.00%	20.00%	-	-	-	-	-	-	-	-	-
15	330	Distribution Reservoirs & Standpipes	5.00%	2.22%	-	-	-	-	-	-	3,006	135,414	66,462
16	330.1	Storage Tanks	5.00%	2.22%	-	-	-	-	-	-	-	-	-
17	330.2	Pressure Tanks	5.00%	5.00%	-	-	-	-	-	-	35	709	124
18	331	Transmission & Distribution Mains	5.00%	2.00%	-	-	-	-	-	-	24,303	1,215,174	249,043
19	333	Services	5.00%	3.33%	-	-	-	1,327	-	1,327	12,095	361,890	48,792
20	334	Meters	5.00%	8.33%	-	-	-	-	-	-	4,974	81,698	39,572
21	335	Hydrants	5.00%	2.00%	-	-	-	-	-	-	694	34,717	14,665
22	336	Backflow Prevention Devices	5.00%	6.67%	-	-	-	-	-	-	-	-	-
23	339	Other Plant & Misc Equipment	5.00%	6.67%	-	-	-	-	-	-	-	9,202	9,202
24	340	Office Furniture & Equipment	5.00%	6.67%	-	-	-	-	-	-	-	-	-
25	340.1	Computers & Software	5.00%	20.00%	-	-	-	-	-	-	4,060	20,298	14,209
26	341	Transportation Equipment	5.00%	20.00%	-	-	-	-	-	-	-	-	-
27	342	Stores Equipment	5.00%	4.00%	-	-	-	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	5.00%	-	-	-	-	-	-	6	128	90
29	344	Laboratory Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-	-
30	345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-	2,818	2,818
31	346	Communication Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-	-
32	347	Miscellaneous Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-	-
33	348	Other Tangible Plant	5.00%	10.00%	-	-	-	-	-	-	-	-	-
35					-	-	-	-	-	-	-	-	-
36		TOTALS			6,584	-	6,584	1,327	-	1,327	67,493	2,203,908	654,177

NAQC			Allowed Deprec. Rate to 4/2007	12/31/2012								
Line No.	Account No.	Description		Plant Additions Per Books	Plant Retirement	Adjusted Plant Retirement	Adjusted Plant Retirement	Depreciation Calculated	Plant Balance	Accum. Deprec.		
1	301	Organization Cost	0.00%	-	-	-	-	-	198	-		
2	302	Franchise Cost	0.00%	-	-	-	-	-	-	-		
3	303	Land and Land Rights	0.00%	-	-	-	-	-	4,345	-		
4	304	Structures & Improvements	5.00%	-	-	-	-	197	5,918	3,191		
5	305	Collecting & Impounding Reservoirs	5.00%	-	-	-	-	-	-	-		
6	306	Lake, River, Canal Intakes	2.50%	-	-	-	-	-	-	-		
7	307	Wells & Springs	5.00%	-	-	-	-	4,457	133,840	51,894		
8	308	Infiltration Galleries and Tunnels	5.00%	-	-	-	-	-	-	-		
9	309	Supply Mains	5.00%	-	-	-	-	-	-	-		
10	310	Power Generation Equipment	5.00%	400	-	-	-	7,922	196,135	165,556		
11	311	Electric Pumping Equipment	5.00%	-	-	-	-	-	-	-		
12	320	Water Treatment Equipment	5.00%	-	-	-	-	61	1,824	1,196		
13	320.1	Water Treatment Plant	5.00%	-	-	-	-	-	-	-		
14	320.2	Solution Chemical Feeders	5.00%	-	-	-	-	-	-	-		
15	330	Distribution Reservoirs & Standpipes	5.00%	-	-	-	-	3,006	135,414	69,468		
16	330.1	Storage Tanks	5.00%	-	-	-	-	-	-	-		
17	330.2	Pressure Tanks	5.00%	-	-	-	-	-	-	-		
18	331	Transmission & Distribution Mains	5.00%	-	-	-	-	-	-	-		
19	333	Services	5.00%	-	-	-	-	-	-	-		
20	334	Meters	5.00%	2,202	-	-	-	-	-	-		
21	335	Hydrants	5.00%	-	-	-	-	694	34,717	15,359		
22	336	Backflow Prevention Devices	5.00%	-	-	-	-	-	-	-		
23	339	Other Plant & Misc Equipment	5.00%	-	-	-	-	-	-	-		
24	340	Office Furniture & Equipment	5.00%	-	-	-	-	-	-	-		
25	340.1	Computers & Software	5.00%	-	-	-	-	-	-	-		
26	341	Transportation Equipment	5.00%	-	-	-	-	-	-	-		
27	342	Stores Equipment	5.00%	-	-	-	-	-	-	-		
28	343	Tools, Shop & Garage Equipment	5.00%	-	-	-	-	-	-	-		
29	344	Laboratory Equipment	5.00%	-	-	-	-	-	-	-		
30	345	Power Operated Equipment	5.00%	-	-	-	-	-	-	-		
31	346	Communication Equipment	5.00%	-	-	-	-	-	-	-		
32	347	Miscellaneous Equipment	5.00%	-	-	-	-	-	-	-		
33	348	Other Tangible Plant	5.00%	-	-	-	-	-	-	-		
35												
36		TOTALS		2,602	-	2,602	2,075	-	2,075	61,397	2,204,435	713,499



NAQUC			Allowed Deprec. Rate to 4/2007		12/31/2013									
Line No.	Account No.	Description	Allowed Deprec. Rate to 4/2007	Allowed Deprec. Rate	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant Additions	Plant Retirements (Per Books)	Retirement Adjustments	Adjusted Plant Retirements	Depreciation Calculated	Plant Balance	Accum. Deprec.	Net Plant
1	301	Organization Cost	0.00%	0.00%	-	-	-	-	-	-	-	198	-	198
2	302	Franchise Cost	0.00%	0.00%	-	-	-	-	-	-	-	-	-	-
3	303	Land and Land Rights	0.00%	0.00%	-	-	-	-	-	-	-	4,345	-	4,345
4	304	Structures & Improvements	5.00%	3.33%	4,183	-	4,183	-	-	-	267	10,101	3,458	6,643
5	305	Collecting & Impounding Reservoirs	5.00%	2.50%	-	-	-	-	-	-	-	-	-	-
6	306	Lake, River, Canal Intakes	5.00%	2.50%	-	-	-	-	-	-	-	-	-	-
7	307	Wells & Springs	5.00%	3.33%	342,269	-	342,269	20,110	-	20,110	10,156	455,999	41,940	414,059
8	308	Infiltration Galleries and Tunnels	5.00%	6.67%	-	-	-	-	-	-	-	-	-	-
9	309	Supply Mains	5.00%	2.00%	-	-	-	-	-	-	-	-	-	-
10	310	Power Generation Equipment	5.00%	5.00%	-	-	-	-	-	-	-	-	-	-
11	311	Electric Pumping Equipment	5.00%	12.50%	49,405	-	49,405	21,508	-	21,508	11,035	224,032	155,083	68,949
12	320	Water Treatment Equipment	5.00%	3.33%	-	-	-	-	-	-	-	-	-	-
13	320.1	Water Treatment Plant	5.00%	3.33%	-	-	-	-	-	-	61	1,824	1,257	567
14	320.2	Solution Chemical Feeders	5.00%	20.00%	-	-	-	-	-	-	-	-	-	-
15	330	Distribution Reservoirs & Standpipes	5.00%	2.22%	-	-	-	8,093	-	8,093	3,006	127,321	64,381	62,940
16	330.1	Storage Tanks	5.00%	2.22%	303,227	-	303,227	-	-	-	3,366	303,227	3,366	299,861
17	330.2	Pressure Tanks	5.00%	5.00%	10,448	-	10,448	-	-	-	297	11,157	456	10,701
18	331	Transmission & Distribution Mains	5.00%	2.00%	472,990	-	472,990	-	-	-	29,033	1,686,089	300,305	1,385,784
19	333	Services	5.00%	3.33%	-	-	-	-	-	-	12,095	361,890	72,983	288,907
20	334	Meeters	5.00%	8.33%	-	-	-	-	-	-	4,651	83,900	48,783	35,117
21	335	Hydrants	5.00%	2.00%	-	-	-	-	-	-	694	34,717	16,054	18,663
22	336	Backflow Prevention Devices	5.00%	6.67%	-	-	-	-	-	-	-	-	-	-
23	339	Other Plant & Misc Equipment	5.00%	5.00%	-	-	-	-	-	-	-	9,202	9,202	-
24	340	Office Furniture & Equipment	5.00%	6.67%	-	-	-	-	-	-	-	-	-	-
25	340.1	Computers & Software	5.00%	20.00%	-	-	-	-	-	-	-	-	-	-
26	341	Transportation Equipment	5.00%	20.00%	-	-	-	-	-	-	2,030	20,298	20,298	-
27	342	Stores Equipment	5.00%	4.00%	-	-	-	-	-	-	-	-	-	-
28	343	Tools, Shop & Garage Equipment	5.00%	5.00%	-	-	-	-	-	-	6	128	103	25
29	344	Laboratory Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-	-	-
30	345	Power Operated Equipment	5.00%	5.00%	-	-	-	-	-	-	-	2,818	2,818	-
31	346	Communication Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-	-	-
32	347	Miscellaneous Equipment	5.00%	10.00%	-	-	-	-	-	-	-	-	-	-
33	348	Other Tangible Plant	5.00%	10.00%	-	-	-	-	-	-	-	-	-	-
34		TOTALS			1,182,522	-	1,182,522	49,711	-	49,711	76,697	3,337,246	740,486	2,596,760